

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Application No. 10/742,892

Confirmation No. 7096

Inventor: LAYFIELD, Jack et al

Filing Date: 23 December 2003

Title: MODULAR PREFABRICATED SPA

Examiner: PHILLIPS, Charles E.

Group Art Unit: 3751

Docket: 039209-0002US

April 25, 2008

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

**RESPONSE TO RESTRICTION REQUIREMENT**

Dear Sir:

This communication is filed in response to the Office Action mailed March 27, 2008 as Paper No. / Mail Date 20080319.

Please amend the subject patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 9 of this paper.